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**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
CUSTOMS APPEAL NO.63 OF 2007**

The Commissioner of Customs (P) ..Appellant.

V/s.

Milton Exports Ltd. ..Respondent.

Mr.Y.R.Mishra with D.A.Dubey & H.P.Chaturvedi for appellant.

Mr.Prakash Shah i/b.PDS Legal for respondent.

**CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.**

DATED : 1ST NOVEMBER, 2007.

P.C. :-

The substantial issue pertains to the valuation though there are other incidental issues. Considering the above, in our opinion, this Court would have no jurisdiction. It would be open to the appellant to prefer an appeal to the Supreme Court. Hence appeal disposed of accordingly.

(F.I.REBELLO, J.)

(J.P.DEVADHAR, J.)